

EXHIBIT 27

Honorable Judge Block,

My name is Joseph Nikci, and this letter is written in the hope that you will grant leniency to John Simonlacaj in the current sentence he is facing. I have been happily married to my wife, Diana, for eight years and we have two children together. I came to know John through my wife, who grew up alongside John and his three sisters. I am the resident manager of a large luxury condominium in New York City, and it was John who helped me to secure this job that has allowed me to build a solid foundation for me and my family.

John came into my life at a time when it seemed no one would give me the chance to prove myself, and I was down on my luck. I had all the qualities and skills needed to be where I am today, but it was John who was instrumental in affording me the opportunity to manage the condominium I currently oversee. At the time, I was newly married, and my wife and I both lost a parent to cancer within the same year. My wife was a full-time graduate school student and I just been laid off my job, which supported the both of us. We fell on extremely hard times, and John, a lifelong family friend of my wife's for over 30 years, connected me with an opportunity that provided us with stability and the chance to build a solid foundation for my wife and me. John, being a devoted family man himself, saw my potential and the job I still hold today is solely because of the door John opened for me. He put me in front of an opportunity that changed the course of our lives for the better. John values family above anything else, and everything he does is informed and influenced by the love he has for his own family.

John is a devoted father to his amazing three children, loving husband to his lovely wife Drita, and devout man of faith. John comes from a family who has always been a pillar of support in the Albanian church and community, and his father and my late father-in-law served on the board of our local parish together for many years. Over these past eight years that I have personally known John, I have witnessed him help many individuals find stable work to support their families without asking for anything in return. He took a leap of faith on me when no one else would, and has helped countless others, out of the goodness of his heart. I know many people who will attest to this fact, myself included. He and his entire family have been known to be extremely family-oriented, selfless, generous, kind people. Like myself, John is a first-generation individual whose family came from humble beginnings, and despite his success, his traditional values and level of respect—for himself and others—have never wavered. Each time I see John, he always greets me by asking about my kids, and proudly shares videos and photos of his own children. John beams with pride when he shares stories of how his eldest daughter, [REDACTED], has won yet another singing competition or how much he looks forward to weekends his son, Nick, visits from his college in Boston. He measures his own success by how good of a son, father, and husband he is—work is secondary.

In the professional realm, I have witnessed John correct multiple mistakes that were very costly—his intellect and wisdom are attributes I learned from tremendously that helped me become better in my own line of work. John also fought for and assisted in the approval of the maximum allowable pay rate for the service workers at my job, which had a dramatic effect for those workers take-home salary for many years to come. To say he has had a hand in changing lives in this regard would not be an exaggeration. Again, he received nothing in return—he just sees the potential in people and makes sure they are properly compensated and appreciated for the hard work these individuals bring forth. John is the type of man who will make sure everyone has a drink in their hand and something to eat at every company party before serving himself—another instance I have witnessed first-hand. Outside of work, John has given me excellent marital advice when he noticed I was struggling, he acted as a father-figure to me after I lost my own father in 2014. John's boundless love for his family and his passionate work ethic have had a dramatic impact on my own work performance and ability to confidently provide for my own growing family. I consider John to be one of my greatest mentors, in and outside of work. John's personal and professional success have been achieved through years of his own honest hard work and dedication, and I aspire to be a man of the same caliber. I deeply respect and admire John; he is an upstanding citizen and a man of honorable character.

I am writing to urge leniency in the sentencing of my friend John Simonlacaj. I am aware of John's legal situation, and I support and stand by him in any and every way.

Sincerely,

Joseph Nikci